

PROJECT HISTORY

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The IPSASB approved the comprehensive list and categorization of the issues identified by stakeholders when accounting for infrastructure assets and agreed that the Flowchart approach was useful to analyze infrastructure assets issues. Staff will:

- Amend the Flowchart;
- Reperform the analysis of selected issues using the amended Flowchart; and
- Prepare draft guidance for the issues analyzed for the IPSASB's consideration at the December 2019 meeting.